

Value Creation Documentation Report

Integrated Branded Surface Systems: 'Candia Fascino Italiano'

This report has been prepared at the request of **ABM Group**, to evaluate the impact of integrating "Candia Fascino Italiano" surface systems on the valuation parameters of a real estate asset. As a **Business Valuer**, I examine the effect of these materials not merely as structural components, but as critical drivers of investment value formation.

Value Drivers Identification: In accordance with international valuation standards and modern market trends, the utilization of branded and certified high-tech materials contributes to the appreciation of a property's value through the following pillars:

- Reduction of Operating Risk (Biosafety): A pivotal factor in this analysis is the ISO 17721-1:2021 certification (Certificate No: US-AMTC-25-08256130) held by Candia Fascino Italiano Products. This certification verifies the active antibacterial properties of the surfaces decisive factor in contemporary Real Estate developments. The integration of certified antibacterial properties and zero-absorbency materials (Candia Slabs) enhances the asset's safety profile. This translates into a lower risk coefficient, which positively impacts the final capitalization of value.
- Life Cycle Costing (LCC) Optimization: The technical superiority of 'Candia Fascino Italiano' materials ensures the preservation of aesthetic integrity over a significantly longer period. Extending the duration between capital expenditure cycles (CAPEX for renovation) increases the Net Present Value (NPV) of the investment.
- Enhancement of Marketability: The adoption of recognizable Brand Equity serves as a quality guarantee for the end-buyer or investor. The "branded identity" of the materials reduces Time-on-Market and justifies Prime Pricing at the upper tier of the local market.

Conclusion:

From a valuation perspective, the adoption of ‘Candia Fascino Italiano’ systems constitute a strategic investment safeguard. It transforms a property from a generic construction product, into a Premium Real Estate Asset (Asset Quality) with international recognition.

Investing in materials with such a powerful ‘Material Identity’ and documented certifications creates a clear Value Add, rendering a property that utilizes ‘Candia Fascino Italiano’ products:

- **More Competitive**
- **Sustainable**
- **Shielded against Obsolescence**
- **Safer**
- **More Attractive and, ultimately,**
- **More Profitable for the investor.**

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